

EXHIBIT 57

Message

From: Gunning, Michael L [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=MICHAEL.GUNNING]
Sent: 6/4/2008 8:24:14 PM
To: Kaiman, Vince J [/O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=VINCE.KAIMAN]
Subject: FW: Oxycodone orders

Looks like everyone is ok with Masters

From: Muhlenkamp, Kate M (Neely)
Sent: Wednesday, June 04, 2008 2:23 PM
To: Gunning, Michael L
Subject: FW: Oxycodone orders

Mike -

FYI - Vic and I had a discussion with Bill Ratliff and Karen Harper this afternoon. Please see below regarding Bill's thoughts and then advise future action.

Thank you,

Kate Muhlenkamp
Associate Product Manager
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675 McDonnell Blvd
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From: Ratliff, Bill
Sent: Wednesday, June 04, 2008 2:20 PM
To: Muhlenkamp, Kate M (Neely); Borelli, Victor; Stewart, Cathy; Harper, Karen
Cc: Aranda, Charity A; Pheney, Michael
Subject: RE: Oxycodone orders

By way of information, Kate, Vic, Karen and I discussed the large increase in volume being generated by Masters Pharmaceutical, Cincinnati, Ohio as a result an interrupted supply by another vendor. It was determined that Masters has been a customer for approximately one and one half years with no issues. They order approximately 91 skus from Covidien at any given time. Currently, they are ordering approximately 2000 bottles of Oxycodone from us, with a recent order increasing substantially to 24,000 bottles.

Both Kate and Vic have visited the customer in the last 60 days and were able to determine Masters was ordering a large amount from another vendor, much larger than our current level of supply. It was determined that Activas cannot supply customers with Oxycodone at this time in the 15 and 30 mg product because of a recall. Supposition would indicate that the other supplier is Activas based on their market share.

Since there have been no issues with the customer and it is known that Activas is having a recall, both Security and DEA Compliance do not opine that this is a suspicious order.

Bill Ratliff
Director of Security
Covidien
314-654-8112
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bill.ratliff@covidien.com

From: Harper, Karen
Sent: June 04, 2008 1:52 PM
To: Ratliff, Bill
Subject: FW: Oxycodone orders

Karen Harper
Manager, DEA Compliance
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Mallinckrodt Pharmaceutical Products
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From: Stewart, Cathy
Sent: June 03, 2008 4:22 PM
To: Harper, Karen
Subject: FW: Oxycodone orders

FYI.....

Best Regards,
Cathy Stewart, CPIM
Manager, Dosage Customer Service
Covidien / Mallinckrodt Pharmaceuticals
675 McDonnell Blvd, 10-4-S
Hazelwood, Mo. 63042
Phone: 314-654-1921
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Cathy.Stewart@Covidien.Com

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From: Muhlenkamp, Kate M (Neely)
Sent: Tuesday, June 03, 2008 4:16 PM
To: Stewart, Cathy
Cc: Aranda, Charity A; Pheney, Michael
Subject: RE: Oxycodone orders

Cathy,

Understood and we are working through that. They insist that they have the demand and that this was a true shift from Actavis to us as a result of Actavis supply issues.

In the meantime, we are going to parcel their order over a period of time and notify them as such.

Thanks,

Kate Muhlenkamp
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From: Stewart, Cathy
Sent: Tuesday, June 03, 2008 4:10 PM
To: Muhlenkamp, Kate M (Neely)
Cc: Aranda, Charity A; Pheney, Michael
Subject: RE: Oxycodone orders

My biggest concern at this point is the sheer increase in volumes that they're ordering now.

Best Regards,
Cathy Stewart, CPIM
Manager, Dosage Customer Service
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675 McDonnell Blvd, 10-4-S
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From: Muhlenkamp, Kate M (Neely)
Sent: Tuesday, June 03, 2008 4:00 PM
To: Stewart, Cathy
Cc: Aranda, Charity A; Pheney, Michael
Subject: RE: Oxycodone orders

Cathy,

I am working with the NAM and the account to develop a ship schedule for them. As it stands, we do not have the current inventory available to come close to meeting their needs.

Let me know if you have any questions.

Thanks,

Kate

Kate Muhlenkamp

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From: Harper, Karen
Sent: Tuesday, June 03, 2008 1:13 PM
To: Stewart, Cathy
Cc: Muhlenkamp, Kate M (Neely); Aranda, Charity A; Pheney, Michael
Subject: RE: Oxycodone orders

Cathy,
If Masters Pharmacy is an existing established account in good standing, and, given the valid business reason that the other supplier cannot fulfill orders, there is no opposition from the DEA Compliance Suspicious Order Monitoring perspective to servicing the customer.

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From: Stewart, Cathy
Sent: June 03, 2008 11:32 AM
To: Harper, Karen
Cc: Muhlenkamp, Kate M (Neely); Aranda, Charity A; Pheney, Michael
Subject: FW: Oxycodone orders

Karen, this is a significant increase in volumes (10 times). Apparently their other supplier is unable to get product to them. We've contacted the business manager (Kate) and their group is meeting today to determine if we will service this customer.

From: Aranda, Charity A
Sent: Tuesday, June 03, 2008 11:29 AM
To: Stewart, Cathy
Subject: Oxycodone orders

Here are the last three orders for Masters on item 853001:

70100295 SO MASTERS PHARMACEUT OXYCODONE HCL 30MG	24048.000	06/03/08
70099788 SZ MASTERS PHARMACEUT OXYCODONE HCL 30MG	9072.000	05/29/08
70099788 SZ MASTERS PHARMACEUT OXYCODONE HCL 30MG	3024.000	05/29/08
70099700 SO MASTERS PHARMACEUT OXYCODONE HCL 30MG	3000.000	05/28/08
70099700 SO MASTERS PHARMACEUT OXYCODONE HCL 30MG	3000.000	05/28/08

Item 851501:

70100295 SO MASTERS PHARMACEUT OXYCODONE HCL 15MG	4320.000	06/03/08
70099788 SZ MASTERS PHARMACEUT OXYCODONE HCL 15MG	2016.000	05/29/08
70099603 SO MASTERS PHARMACEUT OXYCODONE HCL 15MG	3000.000	05/27/08
70099511 SO MASTERS PHARMACEUT OXYCODONE HCL 15MG	360.000	05/23/08

Thanks,

Charity Aranda
Supply Chain Analyst
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